1	1 State of Arkansas As Engrossed: H3/13/13	H4/1/13	
2	2 89th General Assembly A B1II		
3	3 Regular Session, 2013	HOUSE BILL 1585	
4	4		
5	By: Representatives Collins, D. Altes, Baird, Ballinger, Bell, Bragg, J. Burris, Carter, Clemmer, Cozart,		
6	Davis, Deffenbaugh, Dotson, C. Douglas, Farrer, Fite, Gossage, Hammer, Harris, Hickerson, Hobbs,		
7	House, Lea, Lowery, D. Meeks, S. Meeks, Miller, Neal, Payton, Scott, Shepherd, Westerman		
8	By: Senators D. Sanders, Rapert		
9	9		
10	For An Act To Be Entitled		
11	AN ACT TO AMEND THE INCOME TAX RATES AND BRACKETS FOR		
12	INDIVIDUALS, TRUSTS, AND ESTATES; TO ADJUST THE		
13	MINIMUM AND MAXIMUM DOLLAR AMOUNTS IN CERTAIN INCOME		
14	TAX BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES;		
15	AND FOR OTHER PURPOSES.		
16	16		
17	17		
18	18 Subtitle	Subtitle	
19	19 TO AMEND THE INCOME TAX RATES	AND	
20	BRACKETS OVER THREE YEARS; AND TO ADJUST		
21	THE MINIMUM AND MAXIMUM DOLLAR AMOUNTS IN		
22	22 CERTAIN INCOME TAX BRACKETS.		
23	23		
24	24		
25	25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE ST	ATE OF ARKANSAS:	
26	26		
27	27 SECTION 1. Arkansas Code § 26-51-201(a),	concerning the income tax	
28	levied on individuals, trusts, and estates, is	amended to read as follows:	
29	29 (a) A tax is imposed upon, and with resp	ect to, the entire income of	
30	30 every resident, individual, trust, or estate. T	he tax shall be levied,	
31	collected, and paid annually upon the entire net income as defined and		
32	computed in this chapter at the following rates, giving effect to the tax		
33	33 credits provided hereafter, in the manner set f	credits provided hereafter, in the manner set forth:	
34	34 (1) On the first two thousand nine	(1) On the first two thousand nine hundred ninety-nine dollars	
35	(\$2,999) four thousand ninety-nine dollars $($4,099)$ of net income or any part		
36	36 thereof, one percent (1%);		

1	$\underline{(2)}$ On the next three thousand dollars (\$3,000) tour thousand	
2	one hundred dollars (\$4,100) of net income or any part thereof, two and one-	
3	half percent (2½%) <u>(2 1/2%)</u> ;	
4	(3) On the next three thousand dollars (\$3,000) four thousand	
5	dollars (\$4,000) of net income or any part thereof, three and one-half	
6	percent $\frac{(3\frac{1}{2}\%)}{(3\frac{1}{2}\%)}$;	
7	(4) On the next six thousand dollars (\$6,000) eight thousand two	
8	hundred dollars (\$8,200) of net income or any part thereof, four and one-half	
9	percent $\frac{(4\frac{1}{2}\%)}{(4 \frac{1}{2}\%)}$;	
10	(5) On the next ten thousand dollars (\$10,000) twenty-three	
11	thousand six hundred dollars (\$23,600) of net income or any part thereof, six	
12	percent (6%); and	
13	(6) On net income of twenty-five thousand dollars (\$25,000)	
14	forty-four thousand dollars (\$44,000) and above, seven percent (7%) six and	
15	seven-eighths percent (6 7/8%).	
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17	SECTION 2. EFFECTIVE DATE. This act is effective for tax years	
18	beginning on or after January 1, 2014.	
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20	/s/Collins	
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